MANAGEMENT DEPARTMENT[541]

Notice of Intended Action

Twenty-five interested persons, a governmental subdivision, an agency or association of 25 or more persons may demand an oral presentation hereon as provided in Iowa Code section 17A.4(1)"b."

Notice is also given to the public that the Administrative Rules Review Committee may, on its own motion or on written request by any individual or group, review this proposed action under section 17A.8(6) at a regular or special meeting where the public or interested persons may be heard.

Pursuant to the authority of Iowa Code section 256I.5, the Department of Management, in consultation with the Early Childhood Iowa State Board, hereby gives Notice of Intended Action to amend Chapter 9, "Fiscal Oversight of the Early Childhood Iowa Initiative," Iowa Administrative Code.

The Early Childhood Iowa Initiative was established by the General Assembly to create a partnership between communities and state-level partners to improve the efficiency and effectiveness of early care, education, health, and human services to support children prenatal through age five and their families. The proposed amendment to add a definition of "audit" provides clarification regarding the required audit of the Early Childhood Iowa funds managed by area boards.

No waiver provision is included because it is the opinion of the Department of Management that these rules do not necessitate such a process.

Any interested person may make written comments or suggestions on the proposed amendment on or before April 24, 2012. Such written comments should be directed to Shanell Wagler, Department of Management, State Capitol Building, Room G13, Des Moines, Iowa 50319. Comments may be sent by fax to (515)281-4225 or by E-mail to shanell.wagler@iowa.gov.

A public hearing will be held on April 24, 2012, at 8:30 a.m. in Room 142 of the Lucas State Office Building, 321 E. 12th Street, Des Moines, Iowa, at which time comments may be submitted orally or in writing. Any persons who intend to attend the public hearing and have special requirements, such as those related to hearing or mobility impairments, should contact Shanell Wagler at (515)281-4321 to advise of any specific needs.

After analysis and review of this rule making, no impact on jobs has been found.

This amendment is intended to implement Iowa Code section 256I.5(1b).

The following amendment is proposed.

Adopt the following **new** definition of "Audit" in rule **541—9.1(256I)**:

"Audit" means a financial review by area boards of early childhood Iowa funds. Area boards that receive over \$500,000 in federal funds from all funding sources shall complete a full audit of the funds. Area boards that do not receive over \$500,000 in federal funds from all funding sources may complete a full audit or coordinate with the fiscal agent's financial review to conduct the state board approved agreed-upon procedures. The requirements included in the state board approved agreed-upon procedures shall be found in the online toolkit available on the official Web site of early childhood Iowa at www.earlychildhoodiowa.org.